

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

West Noble School Corporation (6065)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---|---|--------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$42,652 | \$74,819 | \$368,705 | n/a | > 500% | 393% |
| | 11100 Regular Programs; Elementary | \$1,991,267 | \$3,660,223 | \$3,852,824 | \$4,863,690 | 144% | 33% | 26% |
| | 11200 Regular Programs; Middle/Junior High | \$1,615,059 | \$1,964,606 | \$2,065,924 | \$2,557,743 | 58% | 30% | 24% |
| | 11300 Regular Programs; High School | \$1,348,498 | \$1,951,314 | \$1,790,117 | \$2,295,682 | 70% | 18% | 28% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$0 | \$0 | \$30,098 | n/a | n/a | n/a |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$24,740 | \$49,086 | \$39,544 | n/a | 60% | -19% |
| | 11410 Vocational Education; Agriculture A | \$56,768 | \$56,546 | \$62,193 | \$73,825 | 30% | 31% | 19% |
| | 11450 Vocational Education; Consumer and Homemaking | \$39,730 | \$49,667 | \$59,103 | \$69,354 | 75% | 40% | 17% |
| | 11480 Vocational Education; Industrial Education A | \$94,962 | \$126,672 | \$140,625 | \$147,359 | 55% | 16% | 5% |
| | 11490 Vocational Education; Industrial Education B | \$48,880 | \$30,824 | \$41,939 | \$49,319 | 1% | 60% | 18% |
| | 11900 2007 Account Code - Other Regular Programs | \$301,260 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 12100 2007 Account Code - Gifted and Talented | \$37,998 | \$16,627 | \$32,597 | \$25,197 | -34% | 52% | -23% |
| | 12110 Gifted And Talented; Gifted and Talented | \$0 | \$0 | \$0 | \$21,518 | n/a | n/a | n/a |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$294,301 | \$390,074 | \$397,514 | \$469,774 | 60% | 20% | 18% |
| | 12520 Culturally Different; Compensatory | \$133,016 | \$2,409 | \$2,243 | \$1,917 | -99% | -20% | -15% |
| | 12710 Equal Opportunity At Risk | \$4,229 | \$8,820 | \$7,875 | \$9,916 | 134% | 12% | 26% |
| | 12810 Special Education Preschool | \$728 | \$3,485 | \$83 | \$0 | -100% | -100% | -100% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$0 | \$6,674 | \$18,838 | \$22,045 | n/a | 230% | 17% |
| | 14100 Summer School Programs; Elementary | \$11,055 | \$11,450 | \$13,274 | \$25,783 | 133% | 125% | 94% |
| | 14300 Summer School Programs; High School | \$32,032 | \$35,859 | \$22,789 | \$31,934 | 0% | -11% | 40% |
| | 16100 Remediation Testing | \$72,767 | \$97,974 | \$71,258 | \$67,383 | -7% | -31% | -5% |
| | 16200 Preventive Remediation | \$0 | \$13,950 | \$12,703 | \$19,802 | n/a | 42% | 56% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$15,028 | \$9,013 | \$15,122 | \$8,841 | -41% | -2% | -42% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$30,819 | \$103,525 | \$87,508 | \$62,992 | 104% | -39% | -28% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$99,453 | \$212,121 | \$55,382 | \$328,423 | 230% | 55% | 493% |
| | 17900 Payments to Other Governmental Units Within State; Other | \$35 | \$90,254 | \$57,917 | \$93,515 | > 500% | 4% | 61% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$60,636 | \$87,063 | \$90,664 | \$95,524 | 58% | 10% | 5% |
| | 22220 Library/Media Services; School Library | \$200,275 | \$369,730 | \$335,989 | \$388,022 | 94% | 5% | 15% |
| | 22230 Library/Media Services; Audiovisual | \$12,664 | \$18,705 | \$13,700 | \$17,934 | 42% | -4% | 31% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$71,738 | \$77,178 | \$55,312 | \$32,484 | -55% | -58% | -41% |
| | 22290 Library/Media Services; Other Educational Media Services | \$56,173 | \$0 | \$0 | \$1,062 | -98% | n/a | n/a |
| | 22400 Academic Student Assessment | \$0 | \$0 | \$0 | \$21,747 | n/a | n/a | n/a |
| | 24100 Office of The Principal | \$681,995 | \$852,320 | \$895,780 | \$1,158,298 | 70% | 36% | 29% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$119,904 | \$254,687 | \$111,426 | \$31,491 | -74% | -88% | -72% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$0 | \$2,257 | \$2,253 | \$3,616 | n/a | 60% | 60% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$36,570 | \$0 | \$23,485 | n/a | -36% | n/a |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$251,431 | \$511,224 | \$550,679 | \$320,440 | 27% | -37% | -42% |
| Student Academic Achievement Total | | \$7,682,702 | \$11,119,214 | \$10,987,536 | \$13,778,465 | 79% | 24% | 25% |
| Student Instructional Support | | | | | | | | |
| | 21130 Attendance and Social Work Services; Social Work Services | \$29,836 | \$47,761 | \$49,238 | \$58,261 | 95% | 22% | 18% |
| | 21220 Guidance Services; Counseling Services | \$131,632 | \$202,121 | \$202,639 | \$259,833 | 97% | 29% | 28% |
| | 21240 Guidance Services; Information Services | \$578 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 21290 Guidance Services; Other Guidance Services | \$500 | \$732 | \$14,566 | \$3,029 | > 500% | 314% | -79% |
| | 21310 Health Services; Service Area Direction | \$1,956 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 21320 Health Services; Medical Services | \$208 | \$194 | \$656 | \$223 | 7% | 15% | -66% |
| | 21340 Health Services; Nurse Services | \$48,885 | \$74,747 | \$82,490 | \$102,991 | 111% | 38% | 25% |
| | 21390 Health Services; Other Health Services | \$1,220 | \$54 | \$0 | \$1,468 | 20% | > 500% | n/a |
| | 21410 Psychological Services; Service Area Direction | \$0 | \$3,221 | \$2,593 | \$1,846 | n/a | -43% | -29% |
| | 21420 Psychological Testing | \$7,993 | \$9,394 | \$25,128 | \$4,657 | -42% | -50% | -81% |
| | 22110 Improvement of Instruction; Service Area Direction | \$6,481 | \$0 | \$44,183 | \$42,815 | > 500% | n/a | -3% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$99,590 | \$32,163 | \$18,721 | \$137,456 | 38% | 327% | > 500% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$4,680 | \$6,923 | \$63,982 | n/a | > 500% | > 500% |
| | 23110 Board of Education; Service Area Direction | \$14,000 | \$91,513 | \$96,514 | \$59,013 | 322% | -36% | -39% |
| | 23120 Board of Education; Service Area Assistants | \$37,800 | \$44,616 | \$49,492 | \$37,182 | -2% | -17% | -25% |
| | 23190 Board of Education; Other Governing Body Services | \$5,129 | \$9,205 | \$20,956 | \$19,835 | 287% | 115% | -5% |

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|--|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 23210 Executive Administration; Office of The Superintendent | \$113,952 | \$141,002 | \$232,795 | \$314,575 | 176% | 123% | 35% |
| | 23290 Executive Administration; Other Executive Administration Services | \$26,138 | \$32,662 | \$41,265 | \$35,477 | 36% | 9% | -14% |
| | 25750 Personnel Services; Health Services | \$6,560 | \$4,373 | \$6,849 | \$2,627 | -60% | -40% | -62% |
| | 26710 2007 Account Code - Technology Support and Maintenance | \$0 | \$0 | \$0 | \$117,508 | n/a | n/a | n/a |
| Student Instructional Support Total | | \$532,458 | \$698,438 | \$895,009 | \$1,262,778 | 137% | 81% | 41% |
| Overhead and Operational | | | | | | | | |
| | 23150 Board of Education; Legal Services | \$4,140 | \$178,194 | \$4,982 | \$8,325 | 101% | -95% | 67% |
| | 23160 Board of Education; Promotion Expenses | \$2,140 | \$1,572 | \$2,315 | \$782 | -63% | -50% | -66% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$0 | \$70 | \$12 | \$0 | n/a | -100% | -100% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$0 | \$0 | \$131,784 | \$0 | n/a | n/a | -100% |
| | 25160 Fiscal Services; Financial Accounting | \$655 | \$620 | \$770 | \$35,416 | > 500% | > 500% | > 500% |
| | 25196 Other Fiscal Services; Cash Change | \$800 | \$3,000 | \$3,000 | \$3,500 | 338% | 17% | 17% |
| | 25300 Printing, Publishing, and Duplicating Services | \$27,002 | \$23,799 | \$25,077 | \$29,822 | 10% | 25% | 19% |
| | 25840 Administrative Technology Services; Systems Operations | \$0 | \$0 | \$0 | \$7,926 | n/a | n/a | n/a |
| | 25850 Administrative Technology Services; Network Support | \$0 | \$0 | \$0 | \$178,648 | n/a | n/a | n/a |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$0 | \$413 | n/a | n/a | n/a |
| | 25890 Other Technology Services | \$0 | \$0 | \$0 | \$79,847 | n/a | n/a | n/a |
| | 25920 Ditch Assessments | \$0 | \$206 | \$0 | \$206 | n/a | 0% | n/a |
| | 25990 Other Support Services, Central | \$383 | \$37 | \$0 | \$0 | -100% | -100% | n/a |
| | 25990.07 Unknown 2007 Account Code | | | | | | | |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$927,963 | \$1,289,285 | \$1,342,377 | \$1,785,304 | 92% | 38% | 33% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$42,142 | \$135,168 | \$54,959 | \$21,095 | -50% | -84% | -62% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$56,196 | \$181,965 | \$196,169 | \$61,036 | 9% | -66% | -69% |
| | 26499 2007 Account Code - Other | \$0 | \$0 | \$14,900 | \$0 | n/a | n/a | -100% |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$3,769 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$4,071 | \$6,734 | \$52,422 | \$40,701 | > 500% | > 500% | -22% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$45,087 | \$110,224 | \$116,193 | \$92,830 | 106% | -16% | -20% |
| | 27010 Student Transportation; Service Area Direction | \$76,097 | \$46,461 | \$31,615 | \$18,485 | -76% | -60% | -42% |
| | 27100 Student Transportation; Vehicle Operation | \$345,448 | \$573,013 | \$638,044 | \$738,830 | 114% | 29% | 16% |
| | 27200 Student Transportation; Monitoring Services | \$10,351 | \$16,220 | \$16,292 | \$16,403 | 58% | 1% | 1% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$197,264 | \$343,819 | \$371,161 | \$500,397 | 154% | 46% | 35% |
| | 27400 Student Transportation; Purchase of School Buses | \$204,082 | \$97,795 | \$151,723 | \$197,779 | -3% | 102% | 30% |
| | 27500 Student Transportation; Insurance on Buses | \$16,729 | \$53,621 | \$59,728 | \$46,659 | 179% | -13% | -22% |
| | 27700 Student Transportation; Contracted Transportation Services | \$26,022 | \$36,013 | \$0 | \$239 | -99% | -99% | n/a |
| | 27900 Student Transportation; Other Student Transportation Services | \$10,169 | \$14,681 | \$9,738 | \$47,709 | 369% | 225% | 390% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$265,306 | \$400,074 | \$361,120 | \$514,347 | 94% | 29% | 42% |
| | 31400 Food Services Operations; Food Purchases | \$268,755 | \$283,061 | \$305,234 | \$339,916 | 26% | 20% | 11% |
| | 31900 Other Food Services | \$50,174 | \$39,419 | \$104,131 | \$24,887 | -50% | -37% | -76% |
| | 33400 Athletic Coaches | \$112,016 | \$158,200 | \$169,745 | \$171,302 | 53% | 8% | 1% |
| | 33990 Other Community Services; Other | \$20,865 | \$38,826 | \$27,484 | \$26,008 | 25% | -33% | -5% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$16,420 | \$94,734 | \$162,311 | \$123,703 | > 500% | 31% | -24% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$48,263 | \$66,907 | \$43,209 | \$44,896 | -7% | -33% | 4% |
| Overhead and Operational Total | | \$2,782,308 | \$4,193,716 | \$4,396,494 | \$5,157,410 | 85% | 23% | 17% |
| Nonoperational | | | | | | | | |
| | 25350 2007 Account Code - Building Acquisition, Construction and Improvement | \$266,083 | \$237,882 | \$257,313 | \$255,510 | -4% | 7% | -1% |
| | 40100 Facilities Acquisition and Construction; Service Area Direction | \$3,331 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 45100 Building Acquisition, Construction and Improvements | \$0 | \$120,897 | \$788,767 | \$6,046,564 | n/a | > 500% | > 500% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$0 | \$55,000 | n/a | n/a | n/a |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$301,098 | \$30,363 | \$2,842 | \$34,593 | -89% | 14% | > 500% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$14,177 | \$269,253 | \$136,758 | \$253,830 | > 500% | -6% | 86% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$36,300 | \$32,848 | \$28,621 | \$40,273 | 11% | 23% | 41% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$285,000 | \$215,000 | \$515,332 | n/a | 81% | 140% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$0 | \$33,208 | n/a | n/a | n/a |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,225,536 | \$1,966,629 | \$1,178,858 | \$424,589 | -65% | -78% | -64% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$0 | \$219,779 | n/a | n/a | n/a |
| | 54200 2007 Account Code - Common School Fund | \$518,969 | \$383,946 | \$404,753 | \$182,778 | -65% | -52% | -55% |

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| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-----------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 54200 Common School Fund; Principal | \$0 | \$0 | \$0 | \$119,822 | n/a | n/a | n/a |
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$0 | \$60,460 | n/a | n/a | n/a |
| | 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$0 | \$695 | \$0 | n/a | n/a | -100% |
| Nonoperational Total | | \$2,365,495 | \$3,326,818 | \$3,013,606 | \$8,241,737 | 248% | 148% | 173% |
| prorated | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$170,334 | \$316,591 | \$340,138 | \$211,467 | 24% | -33% | -38% |
| | 26492 2007 Account Code - Social Security | \$640,874 | \$891,514 | \$892,545 | \$492,236 | -23% | -45% | -45% |
| | 26494 2007 Account Code - Group Insurance | \$1,619,987 | \$4,503,116 | \$4,722,360 | \$2,095,479 | 29% | -53% | -56% |
| | 26496 2007 Account Code - Unemployment Compensation | \$1,021 | \$1,661 | \$166 | \$794 | -22% | -52% | 378% |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$111,951 | \$312,759 | \$515,635 | \$89,493 | -20% | -71% | -83% |
| prorated Total | | \$2,544,167 | \$6,025,641 | \$6,470,844 | \$2,889,470 | 14% | -52% | -55% |

| 1006 Category | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | \$9,744,464 | \$15,913,388 | \$16,065,934 | \$15,973,107 | 64% | 0% | -1% |
| Student Instructional Support | \$646,109 | \$1,010,863 | \$1,300,269 | \$1,484,199 | 130% | 47% | 14% |
| Overhead and Operational | \$3,151,062 | \$5,112,758 | \$5,383,680 | \$5,630,816 | 79% | 10% | 5% |
| Nonoperational | \$2,365,495 | \$3,326,818 | \$3,013,606 | \$8,241,737 | 248% | 148% | 173% |
| Grand Total | \$15,907,130 | \$25,363,828 | \$25,763,489 | \$31,329,858 | 97% | 24% | 22% |

| FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|---------------------|---------------------|---------------------|---------------------|
| 61.3% | 62.7% | 62.4% | 51.0% |
| 4.1% | 4.0% | 5.0% | 4.7% |
| 19.8% | 20.2% | 20.9% | 18.0% |
| 14.9% | 13.1% | 11.7% | 26.3% |

| | FY1998 | FY2006 | FY2007 | FY2008 |
|---|--------------|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 65.3% | 66.7% | 67.4% | 55.7% |